H5110 - Passenger air transport
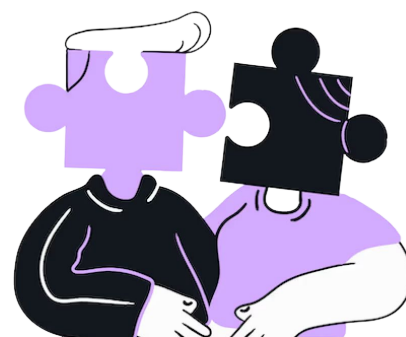
The information provided below is taken from the Harnest platform's sustainability issues library, which can be used to begin the materiality analysis.

It is not intended to be used as is. It is a starting point for reflection that will enable you to identify your relevant sustainability issues.

Value Chain

Value chain	Codes NACE
Upstream	
Oil extraction and refining	B0610, C1920
Aeronautical engineering (aircraft, engines, avionics)	C3030
Provision of operational and handling services	H5223, H5224
Provision of specific services (training, security, safety)	H5110, H5223
Own activities	
Airport management and operations	H5223
Air navigation services	H5223
Passenger air transport operations	H5110
Management of stopovers and airport services	H5223
Aircraft maintenance and repair	C3316
Downstream	
Ticket distribution and sales	H5110
After-sales services and customer support	H5110, H5223
Logistics and passenger transport management	H5110

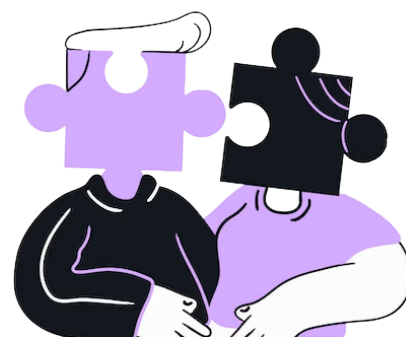Steering **sustainability** through extra-financial data management

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Sustainability issues

Sustainability issues are environmental, social or governance topics that the company must consider and prioritise by assessing their materiality in terms of impact (negative or positive) and financial materiality (risks or opportunities).

Direct sustainability issues

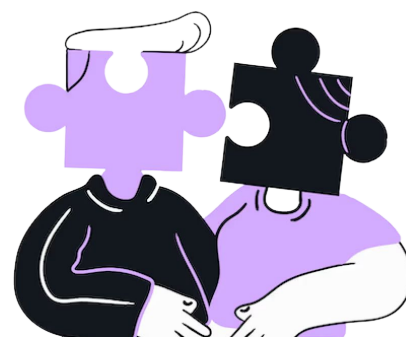| Issues	Definition
E1 – Climate change	
Climate change mitigation	Climate change mitigation refers to all actions and strategies aimed at reducing or preventing greenhouse gas (GHG) emissions into the atmosphere. This proactive approach seeks to limit the extent and rate of global warming by directly addressing its main causes.
Energy	In the context of climate change, energy plays a central role, being both a major cause of the problem and a key part of its solution. Energy encompasses the production, distribution and use of various forms of power necessary for human activities, including electricity, heating, transport and industrial processes.
E2 – Pollution	
Air pollution	Air pollution refers to the introduction of harmful substances into the atmosphere in the form of gases, solid particles or liquids, which impair air quality and can have adverse effects on human health, the environment and the climate.
E4 – Biodiversity and ecosystems	
Pollution	Pollution is a major driver of biodiversity loss, characterised by the introduction of substances or energy into the environment that cause harmful changes to ecosystems and living organisms.
S1 – Company's own workforce	
Training and skills development	Training and skills development encompass all activities aimed at improving employees' knowledge, abilities and skills.
Diversity and inclusion	Diversity in the workplace refers to the variety of individual characteristics within an organisation, including but not limited to age, gender, ethnic origin, religion, sexual orientation, physical and mental abilities, and life experiences.
Health and safety	Health and safety at work encompasses all measures, practices and policies aimed at preventing accidents, injuries and occupational illnesses, and promoting the physical and mental well-being of workers.
G1 – Governance	
Corporate culture	Corporate culture represents the set of shared values, beliefs, attitudes and behaviours that characterise an organisation and guide the actions of its members.
Prevention and detection, including training	The prevention and detection of corruption and bribery encompass a set of measures and practices aimed at preventing, identifying and addressing unethical behaviour within an organisation and in its interactions with third parties.

Steering sustainability through extra-financial data management

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Issues on the value chain

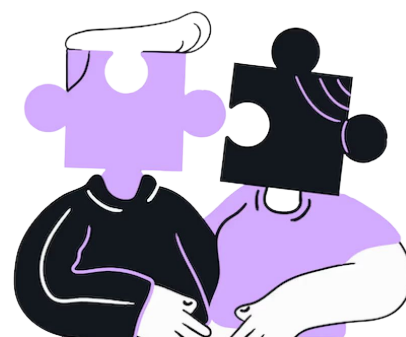| Issue	Sectors concerned
E1 – Climate change	
Adaptation to climate change	B0610 – Crude oil extraction
Climate change mitigation	B0610 – Crude petroleum extraction; C1920 – Petroleum refining; C3030 – Aircraft and spacecraft construction; H5223 – Auxiliary air transport services; H5224 – Handling; C3316 – Repair and maintenance of aircraft and spacecraft
Energy	C1920 – Oil refining; C3030 – Aircraft and spacecraft construction; H5224 – Material handling
E2 – Pollution	
Air pollution	B0610 – Crude petroleum extraction; C1920 – Petroleum refining; C3030 – Aircraft and spacecraft construction; H5223 – Auxiliary air transport services; H5224 – Handling; C3316 – Repair and maintenance of aircraft and spacecraft
Water pollution	B0610 – Extraction of crude petroleum; C1920 – Petroleum refining; C3316 – Repair and maintenance of aircraft and spacecraft
Soil pollution	B0610 – Extraction of crude petroleum; C1920 – Petroleum refining; C3316 – Repair and maintenance of aircraft and spacecraft
E2 – Pollution	
Water consumption	B0610 – Crude petroleum extraction; H5223 – Auxiliary air transport services
Substances of concern	C1920 – Petroleum refining; C3030 – Aircraft and spacecraft construction; H5224 – Material handling; C3316 – Repair and maintenance of aircraft and spacecraft
E3 – Water and marine resources	
Water consumption	C3030 – Aircraft and spacecraft construction; H5224 – Handling; C3316 – Repair and maintenance of aircraft and spacecraft
Water discharge	C1920 – Oil refining
E4 – Biodiversity and ecosystems	
Climate change	B0610 – Extraction of crude petroleum; C3030– Aircraft and spacecraft construction
Impacts on the extent and condition of ecosystems	C1920 – Petroleum refining; H5223 – Auxiliary services for air transport
Pollution	B0610 – Crude petroleum extraction; C1920 – Petroleum refining; C3030 – Aircraft and spacecraft construction

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Issues on the value chain

Issue	Sectors concerned
E5 – Ressources et économie circulaire	
Ressources entrantes, y compris l'utilisation des ressources	C3030– Construction aéronautique et spatiale
Ressources sortantes liées aux produits et services	C3030– Construction aéronautique et spatiale
Déchets	C3030– Construction aéronautique et spatiale; H5223 – Services auxiliaires des transports aériens; H5224 – Manutention; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
S1 – Main d'oeuvre propre à l'entreprise	
Formation et développement des compétences	H5224 – Manutention; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
Santé et sécurité	B0610 – Extraction de pétrole brut; C1920 – Raffinage du pétrole; C3030– Construction aéronautique et spatiale; H5223 – Services auxiliaires des transports aériens; H5224 – Manutention; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
S2 – Travailleurs dans la chaîne de valeur	
Santé et sécurité	B0610 – Extraction de pétrole brut; C3030– Construction aéronautique et spatiale; H5223 – Services auxiliaires des transports aériens; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
S3 – Communautés affectées	
Eau et assainissement dans les communautés affectées	H5223 – Services auxiliaires des transports aériens
Incidences liées à la terre	B0610 – Extraction de pétrole brut; C1920 – Raffinage du pétrole
G1 – Conduite des affaires	
Culture d'entreprise	C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
Gestion des relations avec les fournisseurs	C3030– Construction aéronautique et spatiale; H5223 – Services auxiliaires des transports aériens; H5224 – Manutention
Prévention et détection de la corruption	C3030– Construction aéronautique et spatiale; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux
Prévention et détection, y compris les formations	B0610 – Extraction de pétrole brut; C1920 – Raffinage du pétrole; C3316 – Réparation et maintenance d'aéronefs et d'engins spatiaux

Steering sustainability through extra-financial data management

Harnest, the ultimate extra-financial data management platform

Just as Fintechs have revolutionised finance, we are revolutionising the management of extra-financial data. ASCEND is an Extrafintech, designed to structure, exploit and manage extra-financial data in accordance with the ESRS standard.

- In order to facilitate and ensure the quality of companies' extra-financial data and, where necessary, their compliance

- ...and to enable managers to steer their sustainability efforts while ensuring the long-term viability and sustainable development of their companies

Corporate Sustainability Reporting Directive, a few reminders

- Annual report on your company's sustainability, based on the 12 ESRS (European Sustainability Reporting Standards) standards of EFRAG

- Integration of the concepts of Double Importance and Value Chain

- Audit and certification of data by an Independent Third Party (ITP)

Sustainability management for your business

Whether you want to improve your sustainability practices, create a competitive advantage or turn your purpose into concrete actions, we can help you achieve your goal.

Executive
Strategic consistency, reputation risk prevention, response to calls for tenders

CSO
Implementation of CSR policy, performance monitoring and reporting
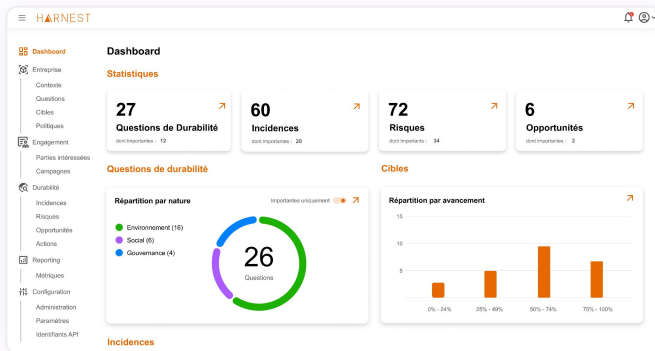
CLO
Compliance and legal risk management

CFO
Risk and impact assessment, access to sustainable financing
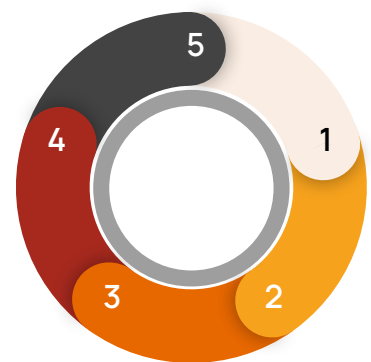
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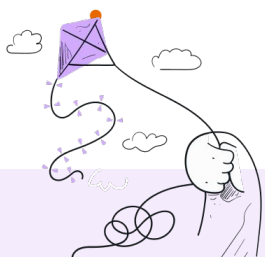# Harnest, our ESG management and reporting platform

Harnest is a SaaS platform hosted in France that automates and simplifies dual materiality diagnosis, enabling effective management of ESG strategy.

1- Self-assessment: Subsidiaries, Governance, Value chains, Policies, Targets and Sustainability issues

2 - Engage in dialogue: identify and consult with Stakeholders

3 - Act & Improve: Impact, risk and opportunity management and action plans

4 - Collect and measure: Data collection and integration of external data

5 - Audit and publish: Collaborative preparation of reports and validation by an ITO prior to publication in the case of a legal CSRD

The advantages of steering one's sustainability

- Protecting against non-financial risks (and their insurance and financial impacts) #Protect
- Meeting the expectations of the most demanding customers #Competitiveness
- Streamlining the evolution of the company's business model #Transform

- Reduce negative impacts and optimise positive opportunities and impacts #Impact
- Unite teams around a common project and create a collaborative space suitable for all internal and external sustainability stakeholders (Stakeholders) #AllTogether
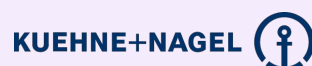
✉ **Contact us: contact@ascend-esg.com**

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